

99102114006000

Biersteuer Entlastung Genehmigung

Heruntergeladen am 26.05.2025

<https://fimportal.de/xzufi-services/102684953/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102114006000
Leistungsbezeichnung I	Biersteuer Entlastung Genehmigung
Leistungsbezeichnung II	Applying for a refund, remission or reimbursement of beer tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Genehmigung (6)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.11.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/bierstg_2009/_24.html https://www.gesetze-im-internet.de/bierstv_2010/_42.html
Teaser	If beer has been demonstrably taxed, you can receive a refund, remission or reimbursement of beer tax under certain conditions.
Volltext	<p>Relief from beer tax is possible if the beer was demonstrably taxed but is later used for another purpose that justifies relief.</p> <p>Relief is possible in the following cases:</p> <ul style="list-style-type: none"> • You supply beer that has already been taxed commercially to other European member states where it is taxed in accordance with the regulations applicable there. • You take taxed beer into a tax warehouse. A tax warehouse is a place approved by the main customs office where the products may be manufactured, processed, treated, stored, received or dispatched. <p>Examples</p> <ul style="list-style-type: none"> • You take beer back to your business (return beer) because it has been rejected by the recipient due to defects. • You take beer that has already been taxed from a third party into your tax warehouse. • You have destroyed the beer outside a tax warehouse under the supervision of the tax authorities. <p>Tax relief may be granted:</p>

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	<ul style="list-style-type: none"> • The tax you have already incurred but not yet paid will be waived. You can only apply for this if you are also liable to pay tax on the goods in question. • The tax already paid will be refunded to you. You can also only submit this application if you are the tax debtor for the goods in question. • You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax liability for the goods. You will receive a refund of the tax on application.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • If you have paid tax on the beer yourself: <ul style="list-style-type: none"> • monthly tax declaration/relief declaration for beer (form 2074) • If you are taking beer into your tax warehouse that someone else has taxed, or if you want to transport taxed beer to other European member states: <ul style="list-style-type: none"> • Taxation confirmation (form 2735) • If you wish to claim tax relief for taxed beer transported to other member states on more than an occasional basis: <ul style="list-style-type: none"> • Notification of claiming tax relief on the movement of excise goods in free circulation to other Member States (Form 2756) • Product range list (Form 2757) - Annex to Form 2756
Voraussetzungen	<ul style="list-style-type: none"> • You prove that the beer has been taxed. • If you take back beer that you have paid tax on yourself: <ul style="list-style-type: none"> • You immediately enter the inclusion in your tax warehouse in the beer tax book. • When receiving taxed third-party beer: <ul style="list-style-type: none"> • You have obtained the approval of the main customs office in advance.
Kosten	There are no costs for you.
Verfahrensablauf	<p>You can apply for tax relief by post or online:</p> <p>Submit tax relief by post:</p> <ul style="list-style-type: none"> • If you have paid tax on the beer yourself, apply for tax remission or refund as part of your monthly tax return: <ul style="list-style-type: none"> • Download the form "Monthly tax return/relief

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declaration for beer" (form 2074).

- Enter the transactions eligible for relief and complete the attachments in full.
- Send the discharge declaration by post to your local main customs office.

• The main customs office will check the discharge. You will receive a notification with the result of your application.

• If you include beer in your tax warehouse that someone else has taxed, or if you want to transport taxed beer to other European member states:

- Download the form "Confirmation of taxation" (form 2735).

• Complete the form and the attachments in full and send them by post to your local main customs office.

• The main customs office will check the information. You will receive a notice confirming the taxation already paid.

• If you want to deliver taxed beer to other member states and would like to claim tax relief, you will need a permit as a certified consignor.

• You must apply for this in advance at your local main customs office.

• If you have already been granted a permit as a tax warehouse keeper or registered consignor, you only need to submit a notification to your local main customs office before shipping.

With your permit, you will receive an excise number as a certified consignor. The delivery must be made using a simplified electronic administrative document (v-e-VD) in the EMCS IT procedure. The EMCS (Excise Movement and Control System) is a computerized movement and control system for excisable goods. You will need your excise number as a certified consignor. Proceed as follows:

• Download the following forms from the website of the Directorate General of Customs:

- "Certified consignor - application for a permit or notification of a tax warehouse keeper/registered consignor" (form 2742) and
- "List of goods - certified consignor (excluding

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energy products) (attachment to form 2742)" (form 2743)

- Complete the forms in full and send them by post to your local main customs office.

- The main customs office will check the information, issue the permit as a certified consignor in writing or electronically and assign an excise number for your deliveries to other member states with v-e-VD.

- You can then apply for the corresponding tax relief using the following forms:

- Download the forms "Monthly tax declaration for beer, application for relief from beer tax (relief declaration)" (form 2074)

- Select the 2nd alternative "Application for relief from beer tax (relief declaration)" in the forms for the relief declaration.

- If you have not paid tax on the beer yourself, enclose a confirmation of tax payment with your application:

- Download the "Confirmation of taxation" form (form 2735) from the Customs Administration website.

- Complete the form in full, attach the confirmation of taxation (if necessary) and the other required documents - as a certified consignor, for example, a printout of the v-e-VD entry declaration - and send it by post to your local main customs office.

- The main customs office will check the information and send you a notification

Submit your declaration online:

- You can also complete and submit the beer tax relief forms online.

- Call up the online application on the customs portal on the Internet. This will guide you step by step through the necessary information, which you can enter electronically.

- Upload the required documents as a file and send the application.

- The main customs office will check your details and documents.

- You will receive a tax assessment notice.

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The main customs office in whose district you operate your business or, if you do not operate a business, in whose district you have your place of residence, is responsible. If your company is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is responsible.

Bearbeitungsdauer

3 - 10 Tag(e)

Frist

7th day of the month following the accrual of the beer tax.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steuerverguenstigung/Steuerentlastung/steuerentlastung_node.html

Hinweise

There are no indications or special features.

Rechtsbehelf

- Appeal.

You can find detailed information on how to lodge an objection in your tax assessment notice.

- Appeal to the tax court

Kurztext

- Beer tax relief Authorization
 - Relief from beer tax is the refund, remission or reimbursement of beer tax
 - in the event of a change in the intended use of beer that has already been taxed, possible on application for
 - Delivery of already taxed beer to other EU member states and taxation there
 - Inclusion in a tax warehouse in Germany, for example returned goods or taxed beer from other manufacturers or sellers
 - Application in writing or online, together with monthly tax declaration
 - Responsible: locally competent main customs office

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Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Biersteuer Entlastung Genehmigung, Biersteuer Entlastung Genehmigung